App F IX-4

Previous References

CM 34-53-18

1955 56
(CM)

File No 29-55-
Serial Nos 1 & 10

Later References

MYSORE GOVERNMENT SECRETARIAT

Serial Nos Two

P18/E

Part B for June 1955.

SUBJECT

Rising the Rate of entertainment Tax from 18 3/4 % to 25 % to delegate Power of Collection of tax to the Local Bodies

WD 06701—GPB—25 000—11 8 54

No L 265-1/87 9-6-55

To

The Commr Corporation of the City of Bangalore

Proposal cannot be accepted

J. Ramakrishnam 2/6/55

Mysore Government Secretariat | 381/ont File No of 1955 b | [App F III 2

Serial No

(1st Paragraph)

Petition dated 11-4-55 addressed to the Minister for Agy by the Kyasanur Jain Chamber of Commerce, 60 Subedar Chatram Road, Bangalore, requesting not to approve of the Bangalore Corporation proposal to enhance the rate of entertainment Tax from 18¾ to 25/

Entitled

It has been seen in the news Papers that the Corporation has resolved to request Govt to enhance the rate of entertainment Tax from 18¾/ to 25/ the proposal has not been received yet the Mysore Amusement Tax Act empowers Govt to fix any rate not exceeding 25/ but the question of enhancement or decrease will be considered only when the Proposal comes up before Govt till then no action appears necessary on this petition & as promised this will be kept as Corporation has also been addressed by the Chamber

15/4/55 18/4

2) Call for a report from the Comm

18/4

59/55-6 & 16 455
Note Subedar Ram Chandra Kyasanur
NOTE—Contn sheet

Petition for Film Chamber of Commerce - Protesting against the enhancement of entertainment Tax

File No 381/one 484 J 6/8 of 19

Mysore Government Secretariat

Serial

1

The letters below, as a report as three weeks

3) Draft letter & proc ags to 2/5

for the Commissioners C&B order no Fin PR 66/55-6 dt 21-4-55 — Requests to raise the levy of Entertainment Tax from 18¾ to 25% and to amend the Act & Rules thereunder

4) The Commissioner's Proposal is for Penal the Corporation has resolved on its resolution dated 6-4-55 — affecting the following points for consideration of Government —

(1) The rate of levy of entertainment Tax may be raised from 18¾% to 25% with a View to increase the Revenue of the Corporation

(2) To amend the Amusement Tax Act so as to hand over the Collection agency of entertainment Tax to the Corporation with a View to prevent leakage and save to Collection charges taken by Government and to avoid delay in adjusting the Tax to the Corporation

WD 0 074-GPI-80 (C(C-5 10 71)

Increasing the rate of entertainment Tax from 18 3/4 to 25 and levying the same in Bangalore

[App I III 2

Mysore Government Secretariat | File No 381 J 484 J 618/54 of 195 (3)

Collection 24 34-35 18 to pick up

Serial No

The report is for perusal and orders with reference to para 2 ante

9/5

Rs 10/5-

6) The enhancement of the Tax from 18 3/4 % to 25 % as proposed by the Corpn cannot be applied for the Corpn area only. It has to be applied throughout the Mysore State. It may not be desirable to increase the rate of tax because, the present rate is Sufficiently high being nearly 20 % of the fee of admission

6) The Corpn's second request is that they may be allowed to collect the tax, instead of Govt. This requires amendment of the Act. It may not be desirable to give this power of collecting the tax to a local body. The present practice may continue. On a Previous occasion, a Bill to amend the Act so as to empower the local bodies to collect the tax was not taken up because it meant indirectly that Govt would lose 10 % of collection charges and also the local bodies may not administer the Act efficiently because the owners of these picture Houses & organisers of entertainments may be the Hon'ble X

7) Taking all these into consideration the proposals of Corpn cannot be agreed

(Secy Revenue Dept)

EDUCATION DEPARTMENT 2566 17 MAY 1955 GOVT OF MYSORE

NOTE Contn sl 6e

Serial

8) All Hmps Concerned the proposal cannot be accepted as present the compensation will be intimated accordingly

B
19/5/55

Mr minister Sec)

9)
A
26/5/55

B
24/5/55

A
24/5/55

10) Draft letter is put up

28/5
Mes 28/5

11) For perusal before issue

A
30/5

Secy Edn + Lds)

12)
B
31/5/55

A
26

Mines

The Commr of C & B
(Thro the Hmpo)
L 2661/cm 29-55-16
9 6 55
Reference to forthcoming

B/
14/6/55

B h

OFFICE OF THE HMPO & PUBLIC TRUSTEE GOVERNMENT
20 MAY
No 1033
26 MAY 55
COURT FEE OF

EDUCATION
2299
31 MAY 55
GOVERNMENT OF MYSORE

WD 01074-GTP—80 CCC—5 10 4

THE MYSORE FILM CHAMBER OF COMMERCE

(G)

LAKSHMI PRASAD BUILDINGS
60, Subedar Chatram Road, Bangalore 2

11th April 1955

381

The Hon'ble Minister for Local Self-Government,
Government of Mysore,
Bangalore.

C 17 29 55 1

Sir,

We beg to submit as follows:-

Attention of this Chamber has been drawn to a press announcement in a local daily dated 7th April 1955 that the Bangalore Corporation Council has recommended the Government of Mysore to enhance the rate of Entertainment Tax from 18¾ per cent to 25 per cent by suitably amending the existing Act

The film trade has viewed this with grave concern, as considering the present economic condition of the people and trend of the business all round day by day particularly of the cinema trade, the latter trade is unable to bear any further incidence of taxation.

This Chamber had respectfully submitted the difficulties experienced in the trade from time to time to the Hon'ble Chief Minister and Hon'ble Minister for Home Affairs and the Chamber was requesting that an adequate relief in the incidence of taxation may be granted to the trade particularly in the Show Tax, which is as high as Rs 10/- per show within the limits of the City Corporation. This tax has to be paid regardless of the business the theatre does in any particular show Unfortunately Government has not viewed all the petitions submitted in this matter favourably, and the cinema trade is made to carry the burden of heavy taxation inspite of great slump in the trade

The trade was however feeling that atleast the Government would be good enough not to revise the tax structure until such time the economical condition of the people improved It is therefore with certain amount of anxiety that we are submitting this petition for your favourable consideration

The Film Enquiry Committee constituted by the Government of India recommended that a uniform ad valorem tariff for all seats at 20 per cent of the gross admission prices be levied and this along with its other recommendations are under the consideration of the Central Government for its final decisions.

The Taxation Enquiry Commission also constituted by the Government of India recommended levy of entertainment tax on a percentage basis and such percentage to be left open to the discretion of the State Governments.

Though the Entertainment Tax is a tax which could be passed

-2-

on to the entertainee, we submit that the exhibitors could either enhance the price of admission to suit the proposed increased rate of Entertainment Tax or keep the rates of admission stationery and bear such increased rate of entertainment tax themselves - In our opinion we respectfully submit that in either way the proposed increased tax would adversely affect the trade because considering the present - depression in the trade, the exhibitors would be unable to increase the rates of admission Moreover, the economic condition of the people are such that the daily increasing cost of production, distribution and exhibition cannot be passed on to the consumers as is usually done by other industries That the film trade in our opinion is the heaviest taxed industry For your information we are giving below a list of taxation that are payable to the various authorities by the film trade.

1) Censorship; 2) Municipal Tax on land and building which have been increased out of all proportions during the last few years; 3) Licence Fee; 4) Rentals on Government 'Approved Films', 5) Entertainment Tax; 6) Show Tax, 7) Licence Fee for storage of films; etc etc.

These are in addition to other general taxes namely Import Duty, Income Tax; Sales Tax, and Electricity Charges The tax takes away a major portion of the box-office receipts Thus the net quantum of the gross takings will be reduced for the divisibility with the producers and exhibitors

The exhibitors in their turn have invested large sums of money in their permanent fixtures such as building, furniture and equipments and they are unable to convert these investments to liquid cash and venture in other types of business These investments are practically dead investments and after the - producers' share of revenue payable as film rental is paid, the balance left to the exhibitors is too small to maintain the - cinema after meeting the mounting expenses on staff salaries, rent, electricity and publicity charges As a matter of fact it has come to the knowledge of this Chamber that during the last few months the ownerships of a number of cinemas in Bangalore and in some mofussil stations have changed hands because the previous owners have not been able to run their business economically. Similarly the producers of the Motion Pictures invest huge sums of money over the production of films with a limited internal market and after deducting the various taxes which they are subject to, it leaves insufficient returns for the films they produce, so as to consider it as a reasonable margin of profit for their heavy investments even if the picture is successful.

In view of the above, this Chamber respectfully submits

PHONE 2488

THE MYSORE FILM CHAMBER OF COMMERCE

(G)

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore 2

that the Hon'ble Minister be pleased to disapprove the proposal of the Corporation of Bangalore to amend the existing Amusement Tax Act to enhance the present rate of -- Entertainment Tax and or atleast postpone till such time the Central Government decides as to the future economical set up after considering the report of the Taxation Enquiry Commission in all its aspects.

Yours faithfully,

M Sadananda Rao

Hony.Secretary
(M.Sadananda Rao)

Copy to:-

1) The Commissioner,
Corporation of the City of Bangalore,
Bangalore City;

2) The Secretary,
L.S G. Department,
Government of Mysore,
Bangalore

THE SOUTH INDIAN FILM CHAMBER OF COMMERCE

(REGD UNDER SOCIETIES REGISTRATION ACT OF 1860)
(O DED 939)

T l g ams
FMCAMBER

Ph {Off 86895
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19 WOODS ROAD MOUNT ROAD MADRAS 2

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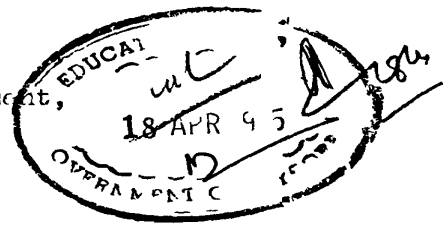
HIS HIGHNESS THE R JAPR MUK OF THE UNITED ST TES OF TRAV NCORE & COCHIN

Pr i S I S S VAS N
V -Presiden Sri A RAMIAH

H S I S B NAGI REDDI
S T S MUTHUSW MY
H T S K S N R YANA IYENG R

Ref No 59/55-56

16th April, 1955



To
The Secretary,
Local Self Government Department,
Government of Mysore,
Bangalore

Dear Sir,

Sub Proposed enhancement of the Entertainment Tax rates

We are given to understand that Bangalore Corporation Council intend enhancing the rates of Entertainment Tax from 18⅜% to 25% by an amendment of the existing Act suitably

We submit that this proposed enhancement is being viewed with deep concern by the members of the Motion Picture trade not only in the State of Mysore but throughout India since the interests of our members are as much indissoluably connected in this matter as those of our compeers in the Bangalore City

It has been brought to the notice of the Government of the States as well as the Centre from time to time that the incidence of entertainment tax in this country as it is is the most oppressive one and unless it is altered and reduced to the minimum there is no hope for the onward progress of this nacent trade

The proposed levy is most inopportune and unwelcome in Mysore State in view of the existance of what is called the Show Tax which is abnormal in its incidence The enhancement to 25% as proposed will

-2-

THE SOUTH INDIAN FILM CHAMBER OF COMMERCE

(REGD UNDER SOCIETIES REGISTRATION ACT OF 1860)
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HIS HIGHNESS THE R JAPRAMUK OF THE UNITED STATES OF TRAVANCORE & COCHIN

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Ref No

will cripple the industry in Bangalore to an extent that it would be impossible to enable it to recover Already there has been a depression in the box office returrs and the enhancement will all the more play havoc to the prospects of this business

The cinema exhibitors in particular in Bangalore we are informed are finding it difficult to make both ends meet with the result that the ownership of several theatres is changing hands very often

We therefore submit that should the Government be interested in allowing the industry to grow and enable it to yield the maximum revenue to the State, they should further more reduce the present entertainmert tax rate, and also abolish the show tax alt gether so that the theatres may in their turn yield better returns by way of entertainment tax receipts to the Covernment

We would therefore request that your Covernment may be pleased to intercede and see that Bangalore Corporation Council be not allo ed to enhance the present rate of taxation in the large interest of the trade and in the larger interest of income to the Council

Thanking you

Yours faithfully,

Hony Secretary

mr

CORPORATION OF THE CITY OF BANGALORE.

MYSORE 1618 2 APR 1955 MUNICIPAL BOARD

No NO 35 PR 66/55 52
Enclosure

CORPORATION OFFICES
BANGALORE

Dated 21st April 1955

FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

GOVT AGENT SECRETARIAT MYSORE 11 To 22 APR 1955

The Secretary to Government of Mysore,
Education and L S G Departments,
Bangalore

Subject Levy and Collection of Entertainment Tax

I write to inform you that the Corporation at their meeting held on 6-4-1955 resolved that the recommendations of the Standing Committee (Taxation & Finance) dated 1-3-1955 that the Government be requested to increase the present rate of Entertainment tax viz , 18¾ % to 25 and that the Government be also requested to amend the Act and hand over the collection agency of the Entertainment Tax to the Corporation be approved - vide copy of resolution enclosed

There are at present 32 Cinema Theatres in the City Besides, there will be occasional exhibitions of Circuses, music performances and matches like Football, Cricket, Hocky etc Amusement tax from all these entertainments except in cases where exemptions are granted, are being recovered by the Deputy Commissioner, Bangalore District, under the provisions of the Amusement Tax Act The rate of levy adopted is 18¾ on the total realisations This rate is considered to be very low and does not compare favourable with the rate in the Madras Corporation area where it is 33 1/3 / By increasing the existing rate of 18¾ % to 25%, the Corporation benifits by an increased revenue of about Rs. One lakh which may with advantage, be utilised for the much needed amenities to the overcrowded citizens of the Corporation area

P t o

In this connection it may also be pointed out that there has been inordinate delay in the payment of the Entertainment Tax realisations to the Corporation The amount realised in a particular year is invariably paid at the tag end of the subsequent year Again in the case of the Entertainment Tax recovered by the Race Club and remitted to the Government Treasuries during the period 1946-47 to 1952-53, no payment has yet been made to the Corporation The collections for 1945-46 and back periods will have to be traced by the District Magistrate and the entire arrears for this period which may amount to Rs. two lakhs will also have to be paid to the Corporation On account of the non-receipt of the revenues in time, the Corporation finds it difficult to pay the water supply and other dues promptly Besides the above, cases of misclassification of accounts and enormous leakage of revenue have also been reported To avoid all these and to enable the Corporation to recover its legitimate revenue then and there, the Standing Committee (T & P) recommended that the Government be requested to amend the Act and hand over the collection agency of the entertainment tax to the Corporation and this was approved by the Corporation The Corporation is confident that if the collection agency is handed over, it can manage the same ~~xxxxxxxx~~ efficiently without any leakage and at the same time save the 10% collection charges which is now being deducted by the Government

I request that the Government may be pleased to take necessary action in the matter in amending the Amusement Tax Act vesting the control over and the levy and recovery of the Entertainment Tax Act with the Corporation and in the meanwhile to raise the present rate of levy to 25%

Forwarded with compliments

(V P Deenadayalu Naidu)
MAYOR

21/4

Yours faithfully,

(A Henjerappa,)
COMMISSIONER

TNL/-
21/4/55

Resolution of the Corporation dated 6th April 1955

---

19 Recommendation of the Standing Committee (Taxation and Finance) dated 1-3-1955 that the Government be requested to increase the present rate of Entertainment Tax viz , 18¾% to 25% and that the Government be also requested to amend the Act and hand over the collection Agency of the Entertainment Tax to the Corporation

Sri D R Shivappa moved the following resolution:-

Resolved that the recommendation of the Standing Committee (Taxation and Finance) dated 1-3-1955 that the Government be requested to increase the present rate of Entertainment Tax viz , 18½ % to 25% and that the Government be also requested to amend the Act and hand over the collection agency of the Entertainment Tax to the Corporation, be approved

Sri M N Veerabhadra Gupta seconded the resolution

Sri D C Anantharamiah moved the following amendment -

"Delete 'that the Government be requested to increase the present rate of Entertainment Tax viz , 18½ % to 25%'"

Sri A Nagesha Rao seconded the amendment

The Mayor put the amendment moved by Sri D C Anantharamiah to vot and it was lost - 4 voting for and 14 against it

Sriyuts D C Anantharamiah and A Nagesha Rao demanded a poll

The bell was rung for one minute and the poll was taken with the following result -

For the Amendment		Against the Amendment	
1	Sri A Nagesha Rao	1	Sri M R Narasimha Iyengar
2	J Lingiah	2	D Mallappa
3	" M Rangiah Naidu	3	Y Ramachandra
4	P Veerappa	4	B V Lankappa
5	" D C Anantharamiah	5	" K Thoppalan
6	" M K Lakshmiah Chetty	6	" D R Shivappa
7	" T L Gangoji Rao	7	" P S K Naidu
		8	" B M Shamanna Gowda
		9	G Sivaprakasam
		10	V M Masilamani
		11	M N Veerabhadra Gupta
		12	Srimathi T S Rukmayi
		13	" B K Saraswathamma
		14	" P Rukminiamma

The Deputy Mayor declared that the amendment moved by Sri D C Anantharamiah was lost - 7 voting for and 14 against it

The Deputy Mayor then put the resolution moved by Sri D R Shivapp to vote and it was passed

Sd Chotubai Desai,
Deputy Mayor

Copy"

N S Desai
For Commissioner

TNL/-

Bangalore Trades Association

F d d 899 (I co po ted d the I d C mp A t 88)

P 9

Rg t d Off F St M k R d BANGALORE

PHONE 282

OFFICE OF THE MINISTER FOR PUBLIC HEALTH AND LOCAL SELF GOVERNMENT 30 MAY No 157

Ref No 10579/55

9th May 195 5

U ted K d m Co act Lo d Assoc Protec i of Trad

MYSORE GOVT SECRETARIAT No 1528 4 JUN 1955 MUNICIPAL BRANCH

The Minister for Local Self-Government,
Government of Mysore,
Bangalore

C&G Secy 24/5

Dear Sir,

The attention of the Committee of this Association has been drawn to the recommendation of the Corporation of Bangalore that the Government be requested to enhance the rate of entertainment tax from 18½% to 25%

EDUCATION 30 MAY 1955 GOVERNMENT OF MYSORE

It is felt that the Government will be doing the gravest injury to the cinema trade if the proposed increase in tax is accepted In recent years the cinema business has dropped considerably and is already overburdened and heavily taxed in various ways, such as show tax, rentals on Government approved films, electric charges, censorship, Corporation taxes, license fees, etc , in addition to high rents and establishment charges It would therefore be detrimental to the interest of the public t enhance the rate of tax

The cinema is the only medium through which the Government brings before the public their policies, plans and achievements, and for the masses it is the only educative and informative medium which they are able to e joy at a very small cost

Secy 7/6

Numerous appeals against the present high imposts have been made by this Associ tion and other bodies without avail The majority of cinema-goers are middle and poor class people, and cinemas are their only entertainment, and the tax would ultimately be transferred to them This will deprive them of the entertainment afforded by the cinemas, and further penalise them, because ultimately the tax is paid by the cinema-goer

My Committee therefore protests very strongly against any increase in the rate of entertainment tax and earnestly requests that the proposal of the Corporation be dropped

Thanking you,

Yours faithfully,

Gwchandramani
(G W Chandiramani)
Honorary Secretary

BS

P10 G M MYFICOM

THE MYSORE FILM CHAMBER OF COMMERCE

(GD)

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore 2

MYSORE CITY NO 1529 4 JUN 1955 MUNICIPAL BRANCH

11th April 1955

The Hon'ble Minister for Local Self-Government,
Government of Mysore,
Bangalore

Sir,

We beg to submit as follows -

Attention of this Chamber has been drawn to a press announcement in a local daily dated 7th April 1955 that the Bangalore Corporation Council has recommended the Government of Mysore to enhance the rate of Entertainment Tax from 18½ per cent to 25 per cent by suitably amending the existing Act

The film trade has viewed this with grave concern, as considering the present economic condition of the people and trend of the business all round day by day particularly of the cinema trade, the latter trade is unable to bear any further incidence of taxation

30 MAY 1955 GOVERNMENT OF MYSORE

This Chamber had respectfully submitted the difficulties experienced in the trade from time to time to the Hon'ble Chief Minister and Hon'ble Minister for Home Affairs and the Chamber was requesting that an adequate relief in the incidence of taxation may be granted to the trade particularly in the Show Tax, which is as high as Rs 10/- per show within the limits of the City Corporation This tax has to be paid regardless of the - business the theatre does in any particular show Unfortunately Government has not viewed all the petitions submitted in this matter favourably, and the cinema trade is made to carry the burden of heavy taxation inspite of great slump in the trade

The trade was however feeling that atleast the Government would be good enough not to revise the tax structure until such time the economical condition of the people improved It is therefore with certain amount of anxiety that we are submitting this petition for your favourable consideration

The Film Enquiry Committee constituted by the Government of India recommended that a uniform ad valorem tariff for all seats at 20 per cent of the gross admission prices be levied and this along with its other recommendations are under the consideration of the Central Government for its final decisions

The Taxation Enquiry Commission also constituted by the Government of India recommended levy of entertainment tax on a percentage basis and such percentage to be left open to the discretion of the State Governments

Though the Entertainment Tax is a tax which could be passed

-2-

on to the entertainee, we submit that the exhibitors could either enhance the price of admission to suit the proposed increased rate of Entertainment Tax or keep the rates of admission stationery and bear such increased rate of entertainment tax themselves In our opinion we respectfully submit that in either way the proposed increased tax would adversely affect the trade because considering the present - depression in the trade, the exhibitors would be unable to increase the rates of admission Moreover, the economic condition of the people are such that the daily increasing cost of production, distribution and exhibition cannot be passed on to the consumers as is usually done by other industries That the film trade in our opinion is the heaviest taxed industry For your information we are giving below a list of taxation that are payable to the various authorities by the film trade

1) Censorship, 2) Municipal Tax on land and building which have been increased out of all proportions during the last few years, 3) Licence Fee, 4) Rentals on Government 'Approved Films', 5) Entertainment Tax, 6) Show Tax, 7) Licence Fee for storage of films, etc etc

These are in addition to other general taxes namely Import Duty, Income Tax, Sales Tax, and Electricity Charges The tax takes away a major portion of the box-office receipts Thus the net quantum of the gross takings will be reduced for the divisibility with the producers and exhibitors

The exhibitors in their turn have invested large sums of money in their permanent fixtures such as building, furniture and equipments and they are unable to convert these investments to liquid cash and venture in other types of business These investments are practically dead investments and after the - producers' share of revenue payable as film rental is paid, the balance left to the exhibitors is too small to maintain the - cinema after meeting the mounting expenses on staff salaries, rent, electricity and publicity charges As a matter of fact it has come to the knowledge of this Chamber that during the last few months the ownerships of a number of cinemas in Bangalore and in some mofussil stations have changed hands because the previous owners have not been able to run their business economically Similarly the producers of the Motion Pictures invest huge sums of money over the production of films with a limited internal market and after deducting the various taxes which they are subject to, it leaves insufficient returns for the films they produce, so as to consider it as a reasonable margin of profit for their heavy investments even if the picture is successful

In view of the above, this Chamber respectfully submits

THE MYSORE FILM CHAMBER OF COMMERCE

(GD)

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore 2

that the Hon'ble Minister be pleased to disapprove the proposal of the Corporation of Bangalore to amend the existing Amusement Tax Act to enhance the present rate of -- Entertainment Tax and or atleast postpone till such time the Central Government decides as to the future economical set up after considering the report of the Taxation Enquiry Commission in all its aspects

Yours faithfully,

M Sadanandarao

Hony Secretary
(M Sadananda Rao)

Copy to -

1) The Commissioner,
Corporation of the City of Bangalore,
Bangalore City,

2) The Secretary,
L S G Department,
Government of Mysore,
Bangalore

G R S App F G 3]

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form)

Con 29 55 10

xpm

To

The Commissioner CCD
Through the Mayor

Sir,

Sub Rising the Scale of entertainment Fee from 18¾% to 25% and to empower Collector the Power of Remission of Fee to the Local Bodies

Ref: Your letter No B5 PR 66/55 56 dated 21-6-55—

With reference to the above, I am directed to state that the Proposal ~~Cannot be accepted and Acceptable to Govt~~ as at Present

WD 06072—GPB—2,000—21 6 49

No L 2651 / EM 29-55-10
Q 9-6-55

The
Education & L S G Departments

To,

The Commissioner,
Corporation of City of Bangalore,
thro' the Mayor

Sir,

Subject - Rising the rate of entertainment tax from 18 3/4% to 25% and to delegate the power of collection of tax to the Local Bodies

Reference - Your letter No B 5 P R 66/55-56 dated 21-4-1955

***

With reference to the above, I am directed to state that the proposal cannot be accepted at present

Yours faithfully,

(V Hanumanthappa)
For Secretary to Government,
Education & L S G Departments

HGN 3/4-6